

**BEFORE THE  
CALIFORNIA BOARD OF ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS  
STATE OF CALIFORNIA**

In the Matter of the Accusation Against:

Case No. AC-2008-1

CHRISTOPHER ALAN RUTH  
4012 Katella Avenue #102  
Los Alamitos, CA 90720-3430

CPA Certificate No. 30263


Respondent.

**DECISION AND ORDER**

The attached Stipulated Settlement and Disciplinary Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter.

This Decision shall become effective on April 28, 2008.

It is so ORDERED March 28, 2008.

  
FOR THE CALIFORNIA BOARD OF ACCOUNTANCY

DEPARTMENT OF CONSUMER AFFAIRS

1 EDMUND G. BROWN JR., Attorney General  
2 of the State of California  
3 LINDA K. SCHNEIDER  
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13 Attorneys for Complainant

14 **BEFORE THE**  
15 **CALIFORNIA BOARD OF ACCOUNTANCY**  
16 **DEPARTMENT OF CONSUMER AFFAIRS**  
17 **STATE OF CALIFORNIA**

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21 Los Alamitos, CA 90720-3430

22 **STIPULATED SETTLEMENT AND**  
23 **DISCIPLINARY ORDER**

24 CPA Certificate No. 30263

25 Respondent.

26 IT IS HEREBY STIPULATED AND AGREED by and between the parties to the  
27 above-entitled proceedings that the following matters are true:

28 PARTIES

1. Carol Sigmann (Complainant) is the Executive Officer of the California  
Board of Accountancy. She brought this action solely in her official capacity and is represented  
in this matter by Edmund G. Brown Jr., Attorney General of the State of California, by Rita M.  
Lane, Deputy Attorney General.

2. Respondent Christopher Alan Ruth is representing himself in this  
proceeding and has chosen not to exercise his right to be represented by counsel.

3. On or about July 25, 1980, the California Board of Accountancy issued  
CPA Certificate No. 30263 to Christopher Alan Ruth (Respondent). The Certificate was in full

1 force and effect at all times relevant to the charges brought in Accusation No. AC-2008-1 and  
2 will expire on November 30, 2009, unless renewed.

3 JURISDICTION

4 4. Accusation No. AC-2008-1 was filed before the California Board of  
5 Accountancy (Board), Department of Consumer Affairs, and is currently pending against  
6 Respondent. The Accusation and all other statutorily required documents were properly served  
7 on Respondent on November 20, 2007. Respondent timely filed his Notice of Defense  
8 contesting the Accusation. A copy of Accusation No. AC-2008-1 is attached as Exhibit A and  
9 incorporated herein by reference.

10 ADVISEMENT AND WAIVERS

11 5. Respondent has carefully read, and understands the charges and allegations  
12 in Accusation No. AC-2008-1. Respondent has also carefully read, and understands the effects  
13 of this Stipulated Settlement and Disciplinary Order.

14 6. Respondent is fully aware of his legal rights in this matter, including the  
15 right to a hearing on the charges and allegations in the Accusation; the right to be represented by  
16 counsel at his own expense; the right to confront and cross-examine the witnesses against him;  
17 the right to present evidence and to testify on his own behalf; the right to the issuance of  
18 subpoenas to compel the attendance of witnesses and the production of documents; the right to  
19 reconsideration and court review of an adverse decision; and all other rights accorded by the  
20 California Administrative Procedure Act and other applicable laws.

21 7. Respondent voluntarily, knowingly, and intelligently waives and gives up  
22 each and every right set forth above.

23 CULPABILITY

24 8. Respondent admits the truth of each and every charge and allegation in  
25 Accusation No. AC-2008-1.

26 9. Respondent agrees that his CPA Certificate is subject to discipline and he  
27 agrees to be bound by the Board's imposition of discipline as set forth in the Disciplinary Order  
28 below.

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11. The parties understand and agree that facsimile copies of this Stipulated Settlement and Disciplinary Order, including facsimile signatures thereto, shall have the same force and effect as the originals.

### DISCIPLINARY ORDER

IT IS HEREBY ORDERED that CPA Certificate No. 30263 issued to Respondent Christopher Alan Ruth is revoked. However, the revocation is stayed and Respondent is placed on probation for three (3) years on the following terms and conditions.

2. **Submit Written Reports.** Respondent shall submit, within ten (10) days of completion of the quarter, written reports to the Board on a form obtained from the Board. The Respondent shall submit, under penalty of perjury, such other written reports, declarations, and verification of actions as are required. These declarations shall contain statements relative to

Respondent's compliance with all the terms and conditions of probation. Respondent shall immediately execute all release of information forms as may be required by the Board or its representatives.

3. **Personal Appearances.** Respondent shall, during the period of probation, appear in person at interviews/meetings as directed by the Board or its designated representatives, provided such notification is accomplished in a timely manner.

4. **Comply With Probation.** Respondent shall fully comply with the terms and conditions of the probation imposed by the Board and shall cooperate fully with representatives of the Board of Accountancy in its monitoring and investigation of the Respondent's compliance with probation terms and conditions.

5. **Practice Investigation.** Respondent shall be subject to, and shall permit, practice investigation of the Respondent's professional practice. Such a practice investigation shall be conducted by representatives of the Board, provided notification of such review is accomplished in a timely manner.

6. **Comply With Citations.** Respondent shall comply with all final orders resulting from citations issued by the Board of Accountancy.

7. **Tolling of Probation For Out-of-State Residence/Practice.** In the event Respondent should leave California to reside or practice outside this state, Respondent must notify the Board in writing of the dates of departure and return. Periods of non-California residency or practice outside the state shall not apply to reduction of the probationary period, or of any suspension. No obligation imposed herein, including requirements to file written reports, reimburse the Board costs, or make restitution to consumers, shall be suspended or otherwise affected by such periods of out-of-state residency or practice except at the written direction of the Board.

8. **Violation of Probation.** If Respondent violates probation in any respect, the Board, after giving Respondent notice and an opportunity to be heard, may revoke probation and carry out the disciplinary order that was stayed. If an accusation or a petition to revoke probation is filed against Respondent during probation, the Board shall have continuing

jurisdiction until the matter is final, and the period of probation shall be extended until the matter is final.

9. **Completion of Probation.** Upon successful completion of probation, Respondent's license will be fully restored.

10. **Cost Reimbursement.** Respondent shall reimburse the Board \$1,567.11 for its investigation and prosecution costs. The payment shall be made within four months of the date the Board's decision is final.

11. **Active License Status.** Respondent shall at all times maintain an active license status with the Board, including during any period of suspension. If the license is expired at the time the Board's decision becomes effective, the license must be renewed within 30 days of the effective date of the decision.

ACCEPTANCE

I have carefully read the Stipulated Settlement and Disciplinary Order. I understand the stipulation and the effect it will have on my CPA Certificate. I enter into this Stipulated Settlement and Disciplinary Order voluntarily, knowingly, and intelligently, and agree to be bound by the Decision and Order of the California Board of Accountancy.

DATED: 2-15-08.

  
CHRISTOPHER ALAN RUTH  
Respondent

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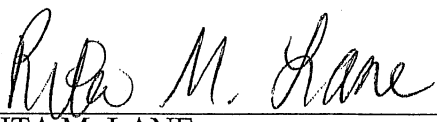
ENDORSEMENT

The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully submitted for consideration by the California Board of Accountancy of the Department of Consumer Affairs.

DATED: 2-19-08

EDMUND G. BROWN JR., Attorney General  
of the State of California

LINDA K. SCHNEIDER  
Supervising Deputy Attorney General

  
\_\_\_\_\_  
RITA M. LANE  
Deputy Attorney General

Attorneys for Complainant

DOJ Matter ID: SD2007801961  
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**Exhibit A**  
**Accusation No. AC-2008-1**



1 EDMUND G. BROWN JR., Attorney General  
of the State of California

2 JAMES M. LEDAKIS

Supervising Deputy Attorney General

3 RITA M. LANE, State Bar No. 171352

Deputy Attorney General

4 California Department of Justice

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14 CHRISTOPHER ALAN RUTH

4012 Katella Avenue, #102

15 Los Alamitos, CA 90720

**A C C U S A T I O N**

16 Certified Public Accountant Certificate

No. CPA 30263

17 Respondent.

19 Complainant alleges:

20 **PARTIES**

21 1. Carol Sigmann (Complainant) brings this Accusation solely in her official  
22 capacity as the Executive Officer of the California Board of Accountancy, Department of  
23 Consumer Affairs.

24 2. On or about July 25, 1980, the California Board of Accountancy issued CPA  
25 Certificate Number 30263 to Christopher Alan Ruth (Respondent).

26 A. The certificate expired and was not valid from December 1, 1995, through  
27 December 27, 1995, for failure to pay the renewal fee and failure to file the required declaration  
28

1 of compliance with continuing education requirements.

2 B. Effective December 28, 1995, the certificate was renewed through November 30,  
3 1997, with continuing education ("active").

4 C. The certificate expired and was not valid from December 1, 1997, through  
5 December 26, 1997, for failure to pay the renewal fee and failure to file the required declaration  
6 of compliance with continuing education requirements.

7 D. Effective December 27, 1997, the certificate was renewed through November 30,  
8 1999, with continuing education ("active").

9 E. The certificate was renewed effective for the period December 1, 1999 through  
10 November 30, 2001, with continuing education ("active").

11 F. The certificate expired and was not valid from December 1, 2001, through  
12 December 16, 2001, for failure to pay the renewal fee and failure to file the required declaration  
13 of compliance with continuing education requirements.

14 G. Effective December 17, 2001, the certificate was renewed through November 30,  
15 2003, with continuing education ("active").

16 H. The certificate was renewed effective for the period December 1, 2003 through  
17 November 30, 2005, with continuing education ("active").

18 I. The certificate was renewed effective for the period December 1, 2005 through  
19 November 30, 2007, with continuing education ("active").

20 J. The certificate will expire on December 1, 2007, unless renewed.

21 JURISDICTION

22 3. This Accusation is brought before the California Board of Accountancy (Board),  
23 Department of Consumer Affairs, under the authority of the following laws of the Business and  
24 Professions Code:

25 A. Section 5100 states in pertinent part:

26 After notice and hearing the board may revoke, suspend, or refuse to  
27 renew any permit or certificate granted under Article 4 (commencing with Section  
28 5070) and Article 5 (commencing with Section 5080), or may censure the holder  
of that permit or certificate for unprofessional conduct that includes, but is not  
limited to, one or any combination of the following causes:

(h) Suspension or revocation of the right to practice before any governmental body or agency.

B. Section 5107 of the Code provides for the recovery by the Board of its reasonable costs of investigation and prosecution, including attorney's fees, if respondent is found to have committed a violation of this chapter.

C. Section 5109 of the Code provides that the expiration of a license shall not deprive the Board of jurisdiction to commence or proceed with a disciplinary action against a licensee.

CAUSE FOR DISCIPLINE

(Unprofessional Conduct: Suspension of the

## Right to Practice Before Any Governmental Body or Agency)

4. Respondent is subject to disciplinary action under section 5100(h) in that he was suspended from practice before a governmental body or agency. On February 27, 2007, in accordance with Respondent's "Offer of Consent to Suspension from Practice before the IRS" (Internal Revenue Service), Respondent was suspended from practice before the IRS for a period of 18 months. The IRS suspension stems from the Department of Treasury's allegations that Respondent violated the rules and regulations in 31 C.F.R. Part 10 related to Respondent's failure to timely file his federal individual income tax returns for the tax years 2000 through 2004. Respondent may seek reinstatement after 18 months.

## PRAYER

WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged, and that following the hearing, the California Board of Accountancy issue a decision:

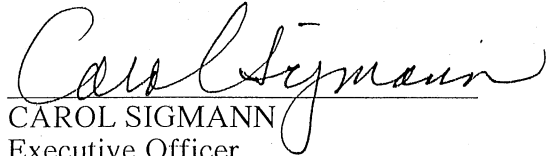
1 Revoking, suspending or otherwise imposing discipline on Certified Public  
Accountant Certificate Number CPA 30263, issued to Christopher Alan Ruth;

2            Ordering Christopher Alan Ruth to pay the California Board of Accountancy the reasonable costs of the investigation and enforcement of this case, pursuant to Business and Professions Code section 5107; and

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3 Taking such other and further action as deemed necessary and proper.

DATED: November 13, 2007



CAROL SIGMANN  
Executive Officer  
California Board of Accountancy  
Department of Consumer Affairs  
State of California  
Complainant

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